

## RECOMMENDS TIGHTENING UP OF NEW TAX LAWS

**State Released to Localities Under Segregation Total of \$1,675,000.**

**INTANGIBLES NET \$728,487**

**Balance Must Be Made Up by Amendments to Existing Tax Laws. State Revenue Now \$6,658,880.36, Auditor Moore Reports.**

Changes in the partial segregation system of taxation now in force so as to produce an increase in the annual revenues of the State amounting to approximately \$1,600,000 are recommended by the State Advisory Board on Taxation in its report to the Senate and House Finance Committees, made public yesterday.

The board points out that under the new system the State released to the localities in taxes on real estate and tangible personal property revenues amounting to \$1,675,000. To offset this loss, the income taxes on intangible personal property is \$728,487, a net loss of revenue to the State of \$846,513.

In order to meet the deficit that must take place in the fiscal year beginning March 17, 1917, if additional revenue is not provided for the State, the board recommends the enactment of amended tax laws which will increase the income of the Commonwealth approximately \$877,000.

### TAKES UP IN DETAIL SOURCES OF NEW REVENUE

The board's report takes up in detail the several sources from which the additional revenue is derived, undertaking to show that the amendments recommended are in line with the general purpose of the segregation plan to bring about more uniform and thorough assessments throughout the Commonwealth with the view of reducing taxes.

If the board's suggestions are followed by the General Assembly, the separate aggregate income will be obtained from these sources: merchants' license tax, \$25,000; shares of bank stock, \$75,000; capital in business, \$100,000; franchise tax, \$50,000; intangibles yet to be discovered and subjected to taxation, including real estate notes, \$200,000; income, \$25,000; water, heat, light and power companies, \$25,000; general income, \$25,000.

The report was submitted to the joint committees of the House and Senate at their sitting Thursday night. No action has as yet been taken by either committee the framing of bills to put the suggested changes into effect.

### AUDITOR MOORE GIVES DETAILED ESTIMATES

An addendum to the board's report prepared by State Auditor C. Lee Moore estimates that the state's revenue for the appropriation year ending March 28, 1917, based on the present tax laws, will be \$6,658,880.36. The estimated surplus on March 1, 1916, will be \$582,662.62, making a total of \$7,041,543.98 that will be available for the expenditures of the appropriation year ending February 28, 1917.

The Auditor estimates the disbursements of this sum based on the current appropriations, or \$7,132,631.37. This does not include any amount for improvements at any hospital or institution. Accordingly, he estimates there will be a deficit for the appropriation year ending February 28, 1917, of \$71,047.33.

"It will be seen from the above," concludes Mr. Moore, "that the state's proposed estimated receipts are not sufficient by \$71,047.33, to pay the estimated amount of disbursements, which estimate is based on present appropriations including no amount for improvements. The State has, however, in process of collection, taxes assessed for years prior to 1915, amounting to \$2,715,000 and I am unable to ascertain at this time what per cent of these assessments will be collected. There will be litigation with respect to some of these assessments and it would hardly be safe, in my opinion, to calculate on collecting, during the first appropriation year more than 50 per cent of these taxes from amounts after deducting a deficit of \$71,047.33. The balance remains \$228,662.67 from which the General Assembly can make appropriations not included in the estimate of disbursements. Of course, the General Assembly can appropriate a larger sum than this difference of \$67,826.67 should provision be made in the laws producing a larger amount than the law provides for a larger amount."

### INCOME OF STATE UNDER EXISTING LAWS IS \$6,658,880.36

"The foregoing total, \$7,132,631.37, seems must be provided for, and, in my opinion, it would not be safe for the committee to make appropriations beyond this amount without the sum to be in the general appropriations act or in other acts, which will exceed \$300,000. According to my estimate, the present annual income of the State under existing tax laws is \$6,658,880.36, and to make appropriations which will require an annual disbursement of \$7,132,631.37, will necessitate changes in the present laws as will prevail after this year, additional revenue being the sum of not less than \$1,600,000, therefore affording the State, under the most favorable circumstances, a very small surplus, a condition which I consider far more beneficial to the State in every way than a large surplus."

### FAVORS REMOVAL HOME FOR GIRLS

(Continued from First Page.)

regulation. That would mean semi-imprisonment, and, under those conditions, complete segregation is impossible."

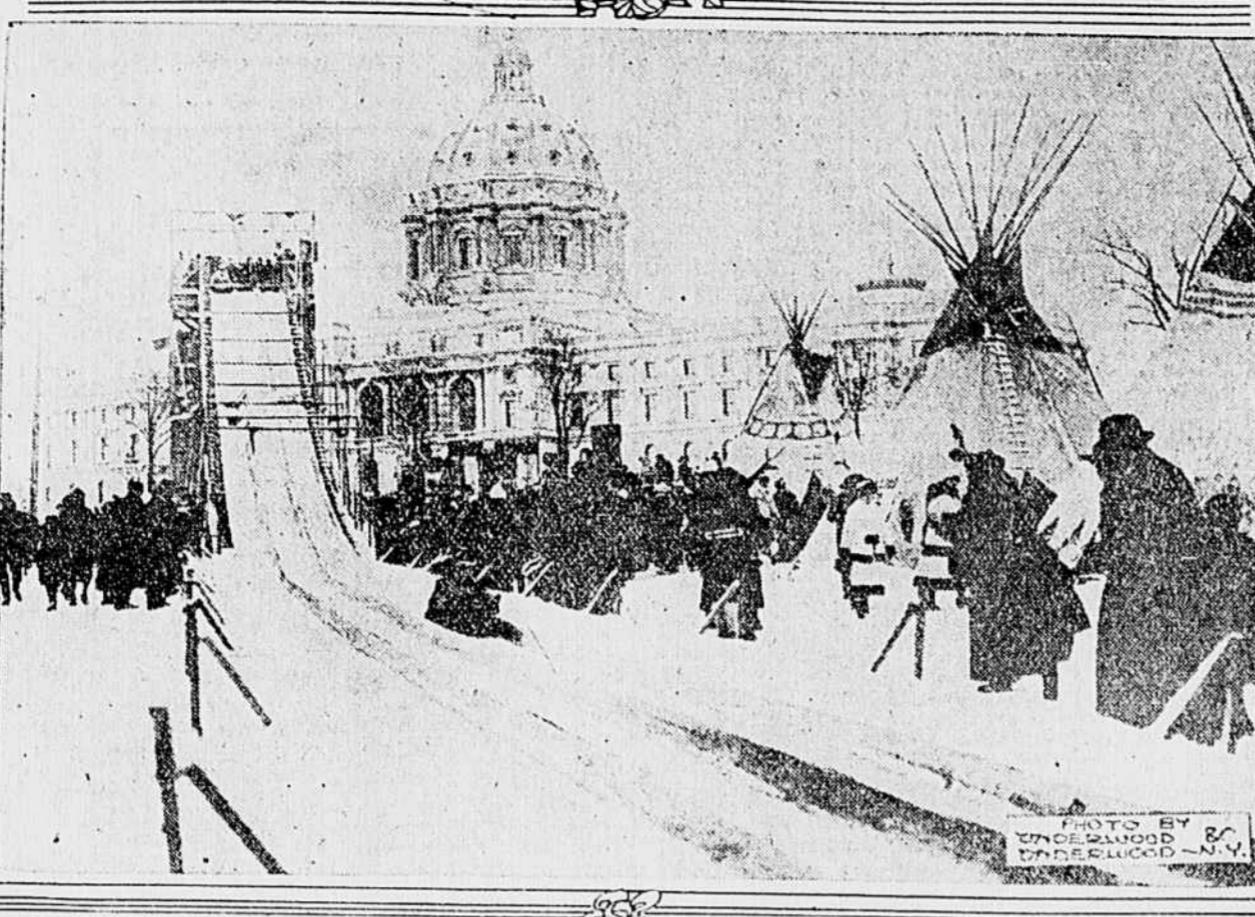
The report of the board of directors of the Virginia Home and Industrial School for Girls shows that \$14,000 is asked for improvements during the years 1916 and 1917, and \$20,000 for maintenance during the same length of time, making a total of \$34,000. Governor Stuart thinks that, under no circumstances should an appropriation be made for improvements at the present location, but the property should be sold and the proceeds, together with an appropriation of \$20,000 be applied to additional improvements at the State Epileptic Colony. The institution, he thinks, should be abolished within the period of a year.

### PROPOSES JOINT BOARD FOR STATE REFORMATORIES

A joint committee, of which Senator Julian Gunn of Henrico is chairman, has under consideration a plan looking to the co-ordination under one management of the Virginia Home and Industrial School for Girls, the Laurel Industrial School and the State Farm.

In a recent hearing before that committee, Mr. Lockey said that the directors of the Bon Air school would favor the relocation of this institution, expressing the belief that it might be practicable to locate the school on a portion of the State Farm tract, pro-

## Indian Tepees Built as Warming Rooms for Users of Snow Chute



Since January 27, when the Outdoor Sports Carnival opened at St. Paul, Minn., that city has been given over to the spirit of the carnival. From all over the Northwest representatives have been sent to participate in the event, which has not been held for twenty years. In front of the State Capitol, on Cedar Street, there has been erected a "shoot-the-chute." Thousands of lovers of the outdoor sports daily shoot-the-chute on sled or toboggan. As a shelter there have been erected a number of Indian tepees alongside the chute, where those who are cold may find sufficient warmth without going back home.

vived absolute segregation were assured.

It is stated that the State has a standing offer of \$16,000 for the property in Chesterfield County from people of the vicinity who desire its removal to some other locality. The State is said to own 1,000 acres in Amherst County on which is located the Epileptic Colony and the home for the feeble-minded, and it is on this tract that the Governor recommends the relocation of a State institution for incorrigible girls.

**THE SENATE**

Stratton tracking a number of unimportant local bills, the Senate yesterday devoted a two-hour session to discussion of a joint resolution offered by Senator Walker of Richmond, advising the State Corporation Commission to assess railroad property according to its market value or net earning capacity per mile. In assessing property of steam railroads at \$20,000 a mile for single track, and \$30,000 for double track, while the net earnings of at least one of them are to be \$8,000 for that stretch, the commission said Senator Wendenburg, is practicing unjust and unequal taxation.

The methods were suggested for arriving at the proper assessment of railroad property—either determining the value of the property as a whole, as evidenced by the value of the stocks and bonds, or the value of the net annual amount of income or net earning capacity per mile. In assessing property of steam railroads at \$20,000 a mile for single track, and \$30,000 for double track, while the net earnings of at least one of them are to be \$8,000 for that stretch, the commission said Senator Wendenburg, is practicing unjust and unequal taxation.

"It will be seen from the above," concluded Mr. Walker, "that the state's proposed estimated receipts are not sufficient by \$71,047.33, to pay the estimated amount of disbursements, which estimate is based on present appropriations including no amount for improvements. The State has, however, in process of collection, taxes assessed for years prior to 1915, amounting to \$2,715,000 and I am unable to ascertain at this time what per cent of these assessments will be collected. There will be litigation with respect to some of these assessments and it would hardly be safe, in my opinion, to calculate on collecting, during the first appropriation year more than 50 per cent of these taxes from amounts after deducting a deficit of \$71,047.33. The balance remains \$228,662.67 from which the General Assembly can make appropriations not included in the estimate of disbursements. Of course, the General Assembly can appropriate a larger sum than this difference of \$67,826.67 should provision be made in the laws producing a larger amount than the law provides for a larger amount."

**NUMBER OF COUNCILMEN**

No. 144, reducing the minimum number of councilmen prescribed by the statute for cities of the first class.

No. 145, amending section 2259 of the Code, so as to entitle the widow to dower in the proceeds of the sale of lands sold to satisfy a lien. Patron, Delegate Cox.

No. 146, amending the act of March 16, 1914, so as to enlarge the jurisdiction of civil justices. Patrons, Delegates Cox, James H. Price, Jones and Cousins.

No. 152, amending an act approved March 28, 1914, in reference to the extension of turnpike roads in the state, so as to entitle the widow to dower in the proceeds of the sale of lands sold to satisfy a lien. Patron, Delegate White.

No. 142, amending section 3663 of the Code relative to interrogatories.

No. 147, amending the act of March 16, 1914, so as to enlarge the jurisdiction of civil justices. Patrons, Delegates Cox, James H. Price, Jones and Cousins.

No. 148, amending section 3442 of the Code relative to injunction bonds.

No. 149, amending section 3445 of the Code in relation to damages on dissolution. Patron, Delegate White.

**SALES TO SATISFY LIEN**

No. 140, amending section 2259 of the Code, so as to entitle the widow to dower in the proceeds of the sale of lands sold to satisfy a lien. Patron, Delegate White.

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